

Important: If a payment is being made with Form G-54 or G-55, attach your check or money order payable to "Hawaii State Tax Collector" in U.S. dollars drawn on any U.S. bank **and** Form VP-1, Tax Payment Voucher, to Form G-54 or G-55. Write "GE", the filing period, and your Hawaii Tax I.D. No. on your check or money order.

WHEN TO USE AN AMENDED GENERAL EXCISE/USE TAX RETURN:

1. Amended General Excise/Use Tax Returns are used to correct previously filed returns which contain errors.
2. The Amended Periodic General Excise/Use Tax Return, **Form G-54**, is used to correct a previously filed General Excise/Use Tax Return, Form G-45. Do **NOT** use this form if the General Excise/Use Tax Annual Return and Reconciliation, Form G-49, has already been filed for the tax year.
3. The Amended General Excise/Use Tax Annual Return and Reconciliation, **Form G-55**, is used to correct a previously filed General Excise/Use Tax Annual Return and Reconciliation, Form G-49. It is **NOT** necessary to amend both the periodic and annual returns previously filed.

GENERAL INSTRUCTIONS

1. Enter the period and/or year which is being amended, your name as it appears on your general excise tax license, the last 4 digits of your FEIN or SSN, and your Hawaii Tax I.D. No. in the spaces provided.
2. Follow the line-by-line instructions below for completing the returns.
3. The return must be signed by the individual taxpayer, partner or member, corporate officer, or other individual authorized to sign tax returns on behalf of the taxpayer.
4. Submit the completed return to:
HAWAII DEPARTMENT OF TAXATION
P.O. BOX 1425
HONOLULU, HI 96806-1425

IMPORTANT: BE SURE TO KEEP A COPY OF THE COMPLETED AMENDED RETURN FOR YOUR RECORDS.

LINE-BY-LINE INSTRUCTIONS — FORM G-54 AMENDED PERIODIC RETURN

1. Enter the correct amounts of values, gross proceeds or gross income (column a), exemptions/deductions (column b), taxable income (column c), taxes due (column d), and total taxes due (line 1) which should have been reported on the original periodic general excise tax return. Entries which were correctly reported on the original return also must be entered on the appropriate line(s). **Failure to do so will result in a change from the correct amount to -0-.**
2. Enter on line 2 the amounts of any penalty and/or interest assessed as of the date the amended return is filed. Penalty and interest are generally assessed because the original return was filed after the filing deadline or because the taxes due were not paid in full by the filing deadline.
3. Add lines 1 and 2 and enter the total on line 3.
4. Enter on lines 4 through 6 the amounts of any taxes, additional assessments, and penalty and/or interest paid for the period. Include payments made with the original return as well as any supplemental payments made after the original return was filed. REMINDER: Any payment made first offsets any interest due, then penalty, then tax due.
5. Add lines 4 through 6 and enter the total on line 7.
6. If line 7 is larger than line 3, subtract line 3 from line 7 and enter the result on line 8. This is the amount of credit to be refunded.
7. If line 3 is larger than line 7, subtract line 7 from line 3 and enter the result on line 9.
8. If the amended return is being filed after the due date of the original return, and if there is an amount entered on line 9, enter on line 10 the amounts of any penalty and/or interest now due. On a timely filed

original return, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the return. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday. This penalty is applicable to amended returns for timely filed original returns. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

9. Add lines 9 and 10 and enter the total on line 11.
10. Enter on line 12 the amount of any payment being made with the amended return.
11. If any exemptions/deductions are claimed in column b, complete the reverse side of the amended return. The amount and type of exemptions/deductions claimed must be individually listed even if reported correctly on the original return filed.
12. Enter the total of all exemptions/deductions reported on the reverse side of the amended return on line 13.

LINE-BY-LINE INSTRUCTIONS — FORM G-55 AMENDED ANNUAL RETURN

1. Enter the correct amounts of values, gross proceeds or gross income (column a), exemptions/deductions (column b), taxable income (column c), taxes due (column d), and total taxes (line 1) which should have been reported on the original general excise/use tax annual return and reconciliation. Entries which were correctly reported on the original return also must be entered on the appropriate line(s). **Failure to do so will result in a change from the correct amount to -0-.**
2. Enter on line 2 the amounts of any penalty and/or interest assessed as of the date the amended return is filed. Penalty and interest are generally assessed because the original returns were filed after the filing deadline or because the taxes due were not paid in full by the filing deadline.
3. Add lines 1 and 2 and enter the total on line 3.
4. Enter on lines 4 through 6 the amounts of any taxes, additional assessments, and penalty and/or interest paid for the period. Include payments made with the original periodic and annual returns as well as any supplemental payments made after they were filed. REMINDER: Any payment made first offsets any interest due, then penalty, then taxes due.
5. Add lines 4 through 6 and enter the total on line 7.
6. Enter credit claimed on the original annual return on line 8.
7. Subtract line 8 from line 7 and enter the result on line 9.
8. If line 9 is larger than line 3, subtract line 3 from line 9 and enter the result on line 10.
9. If line 3 is larger than line 9, subtract line 9 from line 3 and enter the result on line 11.
10. If the amended return is being filed after the due date of the original return, and if there is an amount entered on line 11, enter on line 12 the amount of any penalty and/or interest now due. On a timely filed original return, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the return. The 60-day period is calculated beginning with the prescribed due date even if the prescribed due date falls on a Saturday, Sunday, or legal holiday. This penalty is applicable to amended returns for timely filed original returns. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.
11. Add lines 11 and 12 and enter the total on line 13.
12. Enter on line 14 the amount of any payment being made with the amended return. If the amended return is being filed after the due date of the original return, include any additional penalty and interest in your payment.
13. If any exemptions/deductions are claimed in column b, complete the reverse side of the amended return. The amount and type of exemptions/deductions claimed must be individually listed even if reported correctly on the original return filed.
14. Enter the total of all exemptions/deductions reported on the reverse side of the amended return on line 15.